

Current and Previous Tax Study Committees

<u>Interim</u>	<u>Study Committees</u>
2003 – 2005	Tax Reform Study Committee (SB461) Property Tax Reappraisal Study Committee (SB461) Property Tax Exemption Study Committee (HB429)
2001 – 2003	Governor's Individual Income Tax Advisory Council Governor's Tourist Tax Advisory Council Governor's Local Option Tourist Tax Advisory Council Governor's Property Tax Reappraisal Advisory Council
1999 – 2001	Local Government Funding and Structure Committee (HB124, HB144) Court Funding and Structure Committee (SB176) MSCPA Study of Individual Income Tax Simplification (Worked with Revenue and Taxation Committee) Revenue and Taxation Committee Study of Tying State Individual Income Tax Liability to Federal Taxable Income
1997 – 1999	Property Tax Interim Committee – Created by Senate Bill 195 (phase-in effects of property reappraisal) to study all aspects of state property tax system and to prepare menu of alternatives
1995 – 1997	Montana Tax Policy Task Force (MTPTF) – Created by Senate Bill 417, 1995 Legislative Session Motor Vehicle Taxation Study Group - Revenue Oversight Committee including the Project Team and Advisory Group
1993 – 1995	Tax Advisory Council for Property Ownership (TACPO) – Appointed by Governor Racicot HJR 30 – Tax Expenditure Study – Revenue Oversight Committee to evaluate the purpose and effectiveness of tax expenditures
1991 – 1993	HJR 55 – Study all aspects of taxation, Revenue Oversight Committee to examine existing sources and levels of taxation, examine alternative methods of taxation, and develop recommendations for a balanced and integrated tax structure for the state

The above committees and councils do not include the many tax reform studies conducted independently or in conjunction with industry by the Department of Revenue; the countless number of analyses of comprehensive tax reform bills introduced over the years by the Legislature; the numerous tax reform bills sponsored by the administrative branch of government over the past decade; or the comprehensive tax reform studies conducted by groups such as the Montana Association of Counties for presentation to the Legislature.